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Tax Year 2015 changes to Sales, Use and Withholding Taxes for Fuel and Vehicle Dealer Credit Filers

In January 2015, the Michigan Department of Treasury will begin to process current year Sales, Use, and Withholding (SUW) tax returns with a new online system. As a result of this new processing system, there will be changes to the SUW forms and the way taxpayers can file and make payments for their tax year 2015 returns. For additional information on the 2015 SUW changes, visit www.michigan.gov/mtobusiness.

SUW Taxpayer Notification

All registered SUW taxpayers were sent a letter titled *New Online Registration and Sales Use and Withholding Tax Services*. The letter explained how to create an online profile in order to use the new Michigan Treasury Online (MTO) services. MTO allows taxpayers to electronically register for taxes, update addresses, add or delete tax types, file and pay SUW taxes in one transaction, and add a payroll service provider as applicable. Due to the range of e-services provided, all SUW taxpayers are encouraged to sign up for MTO. For additional MTO information, visit www.michigan.gov/mtobusiness.

Specific Information for SUW Taxpayers Filing Fuel and Vehicle Dealer Credits in 2015

- **All 2015 fuel and vehicle dealer credits must be e-filed.** These credits must be claimed on the monthly/quarterly return and cannot be separately filed. Therefore, returns claiming these credits can only be electronically filed through MTO or Treasury approved commercial or proprietary software. If you are only required to file an annual return, you must still electronically complete the appropriate credit information included on the December monthly/quarterly return.
- **Changes to SUW tax forms.** The monthly and quarterly return form will be a full page and will request additional information. Additionally, separate amended forms have been created for monthly, quarterly and annual returns.

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- **The filing of a return is required.** Historically, taxpayers paying by electronic funds transfer (EFT) were not required to file a separate, corresponding return. Beginning January 2015, all taxpayers will be required to file an actual return regardless of how they pay and regardless of whether tax is due.
- **Taxpayers will have three filing options:**
 1. Free E-file: Using the state's website, MTO, beginning January 15, 2015.
 2. E-file: Using Treasury approved commercial or proprietary software.
 3. Paper file (for eligible forms only): Downloading forms from Treasury's Web site and mailing a completed copy.
- **The Department of Treasury will no longer mail out forms.** Beginning January 15, 2015, tax year 2015 SUW forms will be available for free electronic filing through MTO and also available to download at **www.Michigan.gov/taxes**.